



BE SWASTH HEALTHCARE LIMITED

CIN: L93000DL1985PLC021397

To

Date: 28th May, 2024

The Head - Listing & Compliance

Metropolitan Stock Exchange of India Limited (MSEI)
Vibgyor Tower, 4th Floor,
Plot No. C-62, G - Block,
Opp. Trident Hotel
Bandra Kurla Complex
Mumbai-400098

ISIN - INE288U01011

Sub: Outcome of the Meeting

Dear Sir/Ma'am,

Pursuant to the Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company has, at its meeting held today i.e. May 28, 2023, at 1:00 P.M. and concluded at 08:00 P.M. inter- alia, transacted and approved the following businesses:

1. Audited Financial Results of the Company for the quarter and year ended March 31, 2024 alongwith Independent Auditor's Report thereon.
2. Certificate of Non-Applicability of Regulation 32 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015
3. Declaration on unmodified opinion on the Auditor's Report with respect to the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2024.
4. Considered and Approved Independent Auditor's Report, Balance Sheet, Profit and Loss and notes to accounts for the Financial Year ended March 31, 2024.
5. Appointment of M/s Chandni Singla & Associates, Chartered Accountants as Internal Auditor of the Company for the Financial Year 2024-25 (Annexure-A)
6. Appointment of M/s Apoorv & Associates, Company Secretary as Secretarial Auditor of the Company for the Financial Year 2023-24. (Annexure-B)

We request you to take the above on record.

For and on behalf of

Be Swasth Healthcare Limited

Ganesh Ray

Director

DIN: 00463635

Encl:-as above



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CIN: L93000DL1985PLC021397

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To

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Mumbai-400098

ISIN - INE288U01011

Sub: SUBMISSION OF AUDITED FINANCIAL RESULTS UNDER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) 2015, please find enclosed **Audited Financial Results for the Quarter and Year ended on March 31, 2024** along with Audit Report thereon approved by Board of Directors in their meeting held on May 28, 2024.

This is for your information and Records.

Thanking You,

**For and on behalf of
Be Swasth Healthcare Limited**

**Ganesh Ray
Director
DIN: 00463635**

P V R N & COMPANY

CHARTERED ACCOUNTANTS

6772/2, Block 10B, Sparda Bhawan , D.B Gupta Road, Dev Nagar, Karol Bagh,

New Delhi - 110005

Ph: - 01169115605

E - mail: pvrn_co@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

Auditor's Report on Quarterly Financial Results and Year Ended Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Be Swasth Healthcare Limited
812 Aggarwal Cyber Plaza 1,
Netaji Subhash Place,
Pitampura, Delhi-110034

Opinion

We have audited the accompanying standalone quarterly financial results of "Be Swasth Healthcare Limited" ("the Company") for the quarter ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive



income and other financial information for the quarter and the year to date results for the period **1st April, 2023 to 31st March, 2024.**

Basis for Opinion

We Conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.




We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: New Delhi
Date: 28-05-2024

For PVR-N & Co.
Chartered Accountants
(FRN: 004062N)



Pradeep Kumar Jindal
Partner
(M. No. 082646)
UDIN: 24082646BKAEZP4281

Be Swasth Healthcare Limited					
CIN: L93000DL1985PLC021397					
Regd. Office: 812, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034					
Email Id: cs@be-swasth.com, Website: www.be-swasth.in, Ph: 011-46142960					
Statement of Audited Financial Results for the Quarter/Year ended as on 31st March, 2024					
S. No.	Particulars	Quarter Ended			(Amount in Lacs except EPS)
		31-Mar-24		31-Mar-23	
		Audited	Un-Audited	Audited	Audited
I	Revenue from operations	6.16	6.98	2.25	29.98
II	Other Income	-	-	-	-
III	Total Revenue from operations (net) (I+II)	6.16	6.98	2.25	29.98
IV	Expenses				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of Stock-in -Trade	-	-	-	-
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	-	-	-	-
	(d) Employee benefits expense	5.09	6.31	4.16	16.91
	(e) Finance Costs	0.00	0.00	0.03	0.01
	(f) Depreciation and amortisation expense	0.11	0.11	0.15	0.43
	(g) Other expenses	1.17	1.91	1.43	5.55
	Total Expenses	6.37	8.33	5.76	22.89
V	Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)	(0.21)	(1.36)	(3.51)	7.09
VI	Exceptional Items	-	-	-	-
VII	Profit/ (Loss) before extraordinary items and Tax (V-VI)	(0.21)	(1.36)	(3.51)	7.09
VIII	Extraordinary Items	-	-	-	-
IX	Profit/ (Loss) before Tax (VII-VIII)	(0.21)	(1.36)	(3.51)	7.09
X	Tax Expenses	-	-	-	-
	- Current Tax	-	-	-	1.78
	- Deferred Tax	-	-	-	0.18
XI	Profit/ (Loss) for the period from continuing operations (IX-X)	(0.21)	(1.36)	(3.51)	5.12
XII	Net Profit/ (Loss) from discontinuing operation (before Tax)	-	-	-	-
XIII	Tax Expense of discontinuing operations	-	-	-	-
XIV	Net Profit/ (Loss) from discontinuing operation after Tax (XII-XIII)	-	-	-	-
XV	Net Profit/ (Loss) for the Period (XI+XIV)	(0.21)	(1.36)	(3.51)	5.12
XVI	Share of profit / (loss) of associates	-	-	-	-
XVII	Share of profit / (loss) of Minority Interest	-	-	-	-
XVIII	Net Profit/ (Loss) after taxes,minority interest	(0.21)	(1.36)	(3.51)	5.12
XIX	Other Comprehensive Income	-	-	-	-
XX	Total Comprehensive Income for the period (XVIII+XIX)	(0.21)	(1.36)	(3.51)	5.12
XXI	Paid-up equity share capital (Face value of Rs.10/- per share)	111.90	111.90	111.90	111.90
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-
XXIII	Earning Per Share (of ₹ 10/- each) (not annualised)				
	A) Basic				
	B) Diluted	(0.02)	(0.12)	(0.31)	0.46
					(0.37)
Notes:					
1.	The Audited Financial Results of the Company has been prepared in accordance with the Indian Accounting Standard (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.				
2.	The above audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28-05-2024. There are no qualifications in the report issued by the Auditors.				
3.	The Company does not have any Exceptional or Extraordinary Items to report for the above period.				
4.	The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary to make them comparable. The figures for the Quarter ended 31st March, 2024.				
5.	This statement is as per Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015				
6.	There is no need to provide any reconciliation as required by the circular dated July 05, 2016, since there is no change in the figures due to transit from the previous Indian GAAP to Ind-AS.				
7.	As the Company is mainly operating in one reportable business segment, hence the disclosure requirements of Indian Accounting Standard (Ind-AS-108) "Operating Segment" is not applicable.				
Place:	New Delhi				
Date:	28-5-2024				



For and on Behalf of
Be Swasth Healthcare Limited

Sushma Jain
Managing Director
DIN: 08545336

Be Swasth Healthcare Limited

CIN: L93000DL1985PLC021397

Regd. Office: 812, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034

Email Id: cs@be-swasth.com, Website: www.be-swasth.in, Ph: 011-46142960

(In Lakhs)

STATEMENT OF ASSETS AND LIABILITIES			
	Particulars	Year Ended 31.03.2024 (Audited)	Year Ended 31.03.2023 (Audited)
	ASSETS		
A	Non-current assets		
	(a) Property, Plant and Equipment	11.41	11.84
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Other Financial Assets	-	-
	(c) Other Non Current Assets	-	-
	(d) Deferred Tax Assets	-	-
	Sub-Total Non - Current Assets	11.41	11.84
B	Current assets		
	(a) Financial Assets		
	(i) Loans	148.08	139.00
	(ii) Cash and cash equivalents	1.36	1.61
	(iii) Other Bank Balances	-	-
	(iv) Trade Receivables	1.70	12.58
	(v) Inventories	-	-
	(vi) Other Financial Assets	-	-
	(b) Other Current Assets	6.09	5.60
	(c) Current Tax Assets	-	-
	Sub-Total - Current Assets	157.24	158.79
	Total Assets	168.65	170.63
	EQUITY & LIABILITY		
A	Equity		
	(a) Equity Share Capital	111.90	111.90
	(b) Other Equity	(14.38)	(19.50)
	Total Equity	97.52	92.40
B	Liabilities		
	Non-Current liabilities		
	(a) Financial Liabilities	-	-
	(b) Loans	-	-
	(c) Deferred Tax Liabilities	8.86	8.68
	Sub-Total Non - Current Liabilities	8.86	8.68
	Current liabilities		
	(a) Financial Liabilities		
	(i) Loans	-	-
	(ii) Trade Payables	51.61	68.44
	(iii) Other Current Financial Liabilities	10.66	1.11
	(b) Other Current Liabilities	-	-
	(c) Current Tax Liabilities	-	-
	Sub-Total Current Liabilities	62.27	69.55
	Total Liabilities	71.13	78.23
	Total Equity & Liabilities	168.65	170.63

Place: New Delhi
Date: 28-05-2024

For and on Behalf of
Be Swasth Healthcare Limited
Sushma Jain
Managing Director
DIN: 08545336

Be Swasth Healthcare Limited

CIN: L93000DL1985PLC021397

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024 (INDIRECT METHOD)

Particulars	(In Lakhs)	
	31.03.2024	31.03.2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	7.09	(3.13)
Add: Adjustment For		
Depreciation	0.43	0.59
Finance Cost	0.01	0.04
Operatine Profit Before Working Capital Change	7.52	(2.50)
Adjustment For		
(Increase)/decrease in Loans & Advances	(9.08)	(9.00)
(Increase)/decrease in Sundry Debtors	10.88	0
Increase/(decrease) in Current Liabilities	(7.28)	11.52
(Increase)/decrease in Other Current Assets	(0.50)	(0.60)
(Increase)/decrease in Other Non Current Assets	-	-
Cash Generated from Operation	(5.99)	2.25
Less: Direct Tax	(2)	
NET CASH FROM OPERATING ACTIVITIES (A)	(0.25)	(0.25)
CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Asset Purchase	-	-
NET CASH FROM INVESTING ACTIVITIES (B)	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Loan	-	-
Finance Cost	(0.01)	(0.04)
NET CASH FROM FINANCING ACTIVITIES (C)	(0.01)	(0.04)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(0.26)	(0.28)
Opening balance of Cash & Cash Equivalents	1.61	1.90
Closing Balance of Cash & Cash Equivalents	(1.36)	(1.61)
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	0.26	0.28

For and on Behalf of
Be Swasth Healthcare Limited

Sushma Jain

Managing Director

DIN: 08545336

Place: New Delhi

Date: 28-05-2024



BE SWASTH HEALTHCARE LIMITED

CIN: L93000DL1985PLC021397

Date: 28th May, 2024

To

The Head - Listing & Compliance

Metropolitan Stock Exchange of India Limited (MSEI)
Vibgyor Tower, 4th Floor,
Plot No. C-62, G - Block,
Opp. Trident Hotel
Bandra Kurla Complex
Mumbai-400098

ISIN - INE288U01011

SUB: Non-Applicability of Regulation 32 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby confirms, that there has been no public issue proceeds raised from the Initial Public Issue (IPO), Further Public Issue (FPO), Right Issue, Preferential Issue, etc. during the reporting quarter and year ended on 31st March, 2024.

Hence, the statement of deviation(s) or variation(s) under Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company.

We request you to kindly take note of this information on your record and acknowledge.

**For and on behalf of
Be Swasth Healthcare Limited**

**Ganesh Ray
Director
DIN: 00463635**



BE SWASTH HEALTHCARE LIMITED

CIN: L93000DL1985PLC021397

Date: 28th May, 2024

To

The Head - Listing & Compliance

Metropolitan Stock Exchange of India Limited (MSEI)

Vibgyor Tower, 4th Floor,

Plot No. C-62, G - Block,

Opp. Trident Hotel

Bandra Kurla Complex

Mumbai-400098

ISIN - INE288U01011

SUB: Declaration pursuant to Regulation 33(3) (d) of the SEBI (LODR), 2015

Dear Sir/Ma'am,

Declaration pursuant to Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, we do hereby confirm that the statutory Auditors of the Company, **M/s PVRN & Co.**, Chartered Accountants (FRN: 004062N) have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the year ended March 31, 2024.

We request you to kindly take note of this information on your record and acknowledge.

**For and on behalf of
Be Swasth Healthcare Limited**

**Ganesh Ray
Director
DIN: 00463635**



BE SWASTH HEALTHCARE LIMITED

CIN: L93000DL1985PLC021397

Annexure-A

Details with respect to Regulation 30 read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September 2015.

Appointment of Internal Auditor:

S. No.	Particulars	Details
1.	Name	M/s Chandni Singla & Associates
2.	Reason for Change i.e. Appointment	Appointment as Internal Auditor for the F.Y. 2024-25
3.	Date of appointment	28 th May, 2024
4.	Brief Profile	It is a team of distinguished chartered accountant, corporate financial advisors and tax consultants in India. This firm of chartered accountants represents a coalition of specialized skills that is geared to offer sound financial solutions and advices. The organization is a congregation of professionally qualified and experienced persons who are committed to add value. Experience in accounts outsourcing, auditing, company formation in India, Business taxation, corporate compliance, starting business in India, registration of foreign companies, transfer pricing, tax due diligence, taxation of expatriates etc
5.	Disclosures of Relationship between directors	Not Applicable



BE SWASTH HEALTHCARE LIMITED

CIN: L93000DL1985PLC021397

Annexure-B

Details with respect to Regulation 30 read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September 2015.

Appointment of Secretarial Auditor:

S. No.	Particulars	Details
1.	Name	M/s Apoorv & Associates
2.	Reason for Change i.e. Appointment	Appointment as the Secretarial Auditor for the F.Y. 2023-24
3.	Date of appointment	28 th May, 2024
4.	Brief Profile	Firm of Practicing Company Secretary (M. No.: F12734, C.P. No.: 21063) having an experience of More than 7 Years in the field of Secretarial and legal Compliances.
5.	Disclosures of Relationship between directors	Not Applicable